

**Internal Revenue Service**

Department of the Treasury

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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:DOM:P&SI:7

General Information Letter

Date:

Re: Reporting a potential violation of § 216

June 19, 2000

Dear [REDACTED]:

We have received a copy of your letter, dated January 5, 2000, addressed to Mr. William Conlon, Chief of the Examination Division in the Office of the District Director for the Internal Revenue Service in New York, NY. Any action that may be necessitated by your letter is within the purview of the District Director. We do appreciate your interest in the administration of the Internal Revenue Code, particularly those provisions regarding the taxation of § 216 cooperatives.

Sincerely,

Joseph H. Makurath  
Senior Technician Reviewer, Branch 7  
Office of the Assistant Chief Counsel  
(Passthroughs & Special Industries)